What is claimed is:

- 1. An embedding resin for embedding an electronic part in a wiring substrate, which comprises at least one of a soluble resin and a soluble organic filler as a soluble component to be dissolved with an oxidizing agent.
- 2. The embedding resin according to Claim 1, which further comprises at least one of a liquid epoxy resin and an inorganic filler as an undissolved component that is not substantially dissolved in the oxidizing agent.
- 3. The embedding resin according to Claim 1, wherein the liquid epoxy resin is a bisphenol epoxy resin.
- 4. A wiring substrate comprising: a substrate having an opening; an electronic part disposed in the opening; and an embedding resin according to Claim 1, wherein a gap between the substrate and the electronic part is filled with the embedding resin.

20

25

5. The wiring substrate according to Claim 4, which further comprises a wiring, wherein the wiring is provided at least partly on the embedding resin, and the embedding resin is roughened at least on an interface thereof in contact with the wiring.

25

6. The wiring substrate according to Claim 4, wherein the electronic part has at least one electrode, and the at least one electrode has a roughened surface having a roughness Rz of from 0.3 μm to 20 μm .

5

- 7. The wiring substrate according to Claim 4, which further comprises a semiconductor disposed substantially above the electronic part.
- 8. The wiring substrate according to Claim 4, which comprises: a core substrate and a built-up layer provided at least one side of the core substrate and formed by alternately laminating an insulating layer and a wiring layer, wherein the core substrate and the build-up layer has the opening penetrating therethrough.
- 9. A process for producing a wiring substrate which comprises:
- a mounting step of disposing an electronic part in an opening provided in a substrate;

an embedding step of filling a gap in the opening in which the electronic part has been disposed, with an embedding resin comprising at least one of a soluble resin and a soluble organic filler as a soluble component to be dissolved with an oxidizing agent; 5

a roughening step of dissolving the at least one of the soluble resin and the soluble inorganic filler contained in the embedding resin with an oxidizing agent to form an eluted portion, forming a roughened surface on the exposed surface of the embedding resin; and

a wiring forming step of forming a wiring on the roughened surface.